

### **Abstract**

A system for managing material distribution and returned materials includes a database (100) for storing relevant data used or generated in implementing the system, and an application server (120) for managing material distribution and returned materials by executing an inventory management program (150). The inventory management program includes a material distribution management module (1502) for managing outgoing stocks that are to be distributed to different places, and a returned material management module (1503) for managing incoming stocks received from different places. A method for managing material distribution includes the steps of: transmitting material extraction information to an application server; generating inventory variation information; receiving checked inventory variation information; and updating corresponding data records stored in a database. A method for managing returned materials includes the steps of: transmitting information on incoming stocks; generating inventory variation information; receiving checked inventory variation information; and updating corresponding data records stored in a database.